

REMARKS

Applicants respectfully request favorable reconsideration of this application, as amended.

Provided herewith for consideration are copies of the foreign patent documents designated as citations AJ and AK and non-patent literature documents designated as citations AP and AQ. The Examiner is respectfully requested to indicate consideration of these documents from the parent case on the accompanying Form PTO-1449.

Claims 29-47 are pending, of which Claims 32-43 are withdrawn from consideration. Claim 29 is amended herein. Claims 1-28 have been canceled without prejudice or disclaimer.

Applicants thank the Examiner for indicating that Claims 30 and 31 are directed to allowable subject matter. These claims have been retained in dependent form in view of the Allowability of base Claim 29 as discussed below.

In the Office Action, Claims 29 and 44-47 were rejected under 35 U.S.C. § 103 over Hsu in combination with Montree. Without acceding to the rejection, Claim 29 has been amended to recite, *inter alia*, a step of forming a third gate via the second insulator film relative to the first gate and via a third insulator film relative to the semiconductor

substrate. Neither Hsu nor Montree teaches or suggests this feature of amended Claim 29.

Accordingly, Applicant respectfully requests an early Notice of Allowance.

The Commissioner is hereby authorized to charge to Deposit Account No. 50-1165 any fees under 37 C.F.R. §§ 1.16 and 1.17 that may be required by this paper and to credit any overpayment to that Account. If any extension of time is required in connection with the filing of this paper and has not been requested separately, such extension is hereby requested.

Respectfully submitted,

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